

County of Placer, California

**Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2005**

	<u>County Services</u>	<u>District Services</u>	<u>Self Insurance</u>	<u>Total</u>
Cash Flows from Operating Activities				
Receipts from customers and users	\$ 17,334,812	\$ 4,689,489	\$ 14,993,983	\$ 37,018,284
Payments to suppliers	(12,189,980)	(997,377)	(3,884,393)	(17,071,750)
Payments to employees	(5,248,713)	(3,243,416)	(801,283)	(9,293,412)
Payments of judgements and claims	-	-	(6,224,974)	(6,224,974)
Net cash provided by (used in) operating activities	<u>(103,881)</u>	<u>448,696</u>	<u>4,083,333</u>	<u>4,428,148</u>
Cash Flows from Noncapital Financing Activities				
(Advances to) repayments from other funds	-	(42,659)	-	(42,659)
Advances from other funds	(400,251)	-	-	(400,251)
Transfers in	521,030	-	1,076,645	1,597,675
Transfers out	(165,000)	-	-	(165,000)
Net cash provided by noncapital financing activities	<u>(44,221)</u>	<u>(42,659)</u>	<u>1,076,645</u>	<u>989,765</u>
Cash Flows from Capital and Related Financing Activities				
Purchase of capital assets	(785,316)	(384,802)	-	(1,170,118)
Proceeds from sale of capital assets	111,701	-	-	111,701
Interest paid	-	-	-	-
Capital contributions	-	38,700	-	38,700
Net cash (used in) capital and related financing activities	<u>(673,615)</u>	<u>(346,102)</u>	<u>-</u>	<u>(1,019,717)</u>
Cash Flows from Investing Activities				
Interest received	221,662	10,693	621,332	853,687
Net cash provided by investing activities	<u>221,662</u>	<u>10,693</u>	<u>621,332</u>	<u>853,687</u>
Net increase (decrease) in cash and cash equivalents	(600,055)	70,628	5,781,310	5,251,883
Cash and cash equivalents, beginning of year	11,112,963	845,196	26,113,730	38,071,889
Cash and cash equivalents, end of year	<u>\$ 10,512,908</u>	<u>\$ 915,824</u>	<u>\$ 31,895,040</u>	<u>\$ 43,323,772</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ (1,889,682)	\$ 157,429	\$ (777,466)	\$ (2,509,719)
Adjustment to reconcile operating income (loss) to cash flows provided by (used in) operating activities:				
Depreciation expense	1,682,488	147,422	-	1,829,910
Decrease in accounts receivable	7,030	9,967	(33,050)	(16,053)
Decrease in due from other funds	-	-	-	-
Decrease in inventories	(17,481)	-	-	(17,481)
(Increase) decrease in prepaid items	4,353	(2,306)	(150)	1,897
(Decrease) in accounts payable	251,106	125,539	10,301	386,946
(Decrease) in due to other funds	(468,836)	-	-	(468,836)
Increase in deposits from others	-	-	-	-
(Decrease) in compensated absences payable	23,603	10,645	13,456	47,704
Increase in deferred revenue	303,538	-	-	303,538
Increase in self-insurance liability	-	-	4,870,242	4,870,242
Total adjustments	<u>1,785,801</u>	<u>291,267</u>	<u>4,860,799</u>	<u>6,937,867</u>
Net cash provided by (used in) operating activities	<u>\$ (103,881)</u>	<u>\$ 448,696</u>	<u>\$ 4,083,333</u>	<u>\$ 4,428,148</u>